

Exhibit 19a



David Hartman

Vice President & General Counsel

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Via Federal Express

June 22, 2006

Mr. Frank Schneider
Investigator
United States Department of Labor
Employee Benefit Security Administration
211 West Fort Street, Suite 1310
Detroit, MI 48226

Re: Summary Spreadsheet

Dear Mr. Schneider:

As per our recent discussion, enclosed is a copy of an internal summary spreadsheet prepared by General Motors Asset Management ("GMAM") after it received a request from Delphi Corporation regarding the potential economic impact relating to the reinvestment of certain Delphi 401(k) plan dividends in a fund holding GM common stock rather than in an income-oriented fund. This summary was prepared solely for GMAM's internal use in connection with a conference call with representatives of Delphi and Fidelity Investments regarding, among other matters, the potential economic impact. The enclosed summary and the related analysis were not provided to Delphi, Fidelity or any other person outside of GMAM. Please note as well that the analysis was based on numerous assumptions, as we discussed.

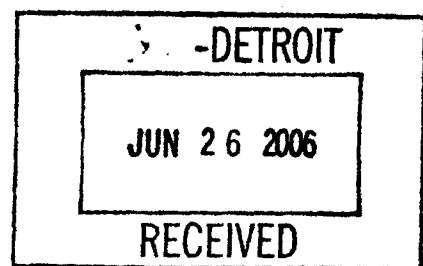
Please do not hesitate to contact me if you have any additional questions.

Sincerely,

A handwritten signature in black ink, appearing to read "David Hartman".

David Hartman

Enclosure



Through 5/19/2004	44481-rdd	Doc 10696-31	Filed 10/22/07	Entered 10/22/07 16:33:44	Debt Exhibit
Ex-Dividend Date	19a Pg 3 of 3				
Number of Shares Outstanding on Ex-Dividend Date	365,659.23	332,935.39	328,788.81	324,217.44	
Date the dividend paid	3/10/2000	6/12/2000	9/11/2000	12/11/2000	
Total cash amount of the GM dividend	430,797	394,411	395,013	388,672	
Dividend/Share	1.18	1.18	1.20	1.20	
Total amount sent to participant for the GM dividend (check issued)	(5,293)	(4,935)	(5,462)	(5,456)	
Total cash that posted to the GM stock fund less the check issued	425,504	389,477	389,551	383,216	
Maximum Differential	\$ (329,481)	\$ (273,582)	\$ (280,115)	\$ (196,225)	
Minimum Differential	\$ 81,454	\$ 34,683	\$ -	\$ 103,394	
Differential Today	\$ (254,864)	\$ (194,658)	\$ (209,761)	\$ (86,366)	
2001 GM dividends in the Delphi PSP					
Ex-Dividend Date	2/14/2001	5/9/2001	8/15/2001	11/13/2001	
Number of Shares Outstanding on Ex-Dividend Date	321,923.81	315,364.19	308,670.64	306,780.28	
Date the dividend paid	3/12/2001	6/11/2001	9/10/2001	12/10/2001	
Total cash amount of the GM dividend	385,046	377,277	371,309	368,304	
Dividend/Share	1.20	1.20	1.20	1.20	
Total amount sent to participant for the GM dividend (check issued)	(5,919)	(5,930)	(5,631)	(5,839)	
Total cash that posted to the GM stock fund less the check issued	379,127	371,347	365,679	362,464	
Maximum Differential	\$ (207,938)	\$ (204,230)	\$ (167,332)	\$ (153,591)	
Minimum Differential	\$ 59,588	\$ 44,991	\$ 100,972	\$ 111,746	
Differential Today	\$ (113,314)	\$ (117,196)	\$ (67,526)	\$ (50,755)	
2002 GM dividends in the Delphi PSP					
Ex-Dividend Date	2/13/2002	5/15/2002	8/14/2002	11/12/2002	
Number of Shares Outstanding on Ex-Dividend Date	306,922.12	300,129.47	294,905.32	293,096.11	
Date the dividend paid	3/11/2002	6/10/2002	9/10/2002	12/10/2002	
Total cash amount of the GM dividend	369,421	361,274	353,937	351,865	
Dividend/Share	1.20	1.20	1.20	1.20	
Total amount sent to participant for the GM dividend (check issued)	(5,698)	(5,845)	(5,658)	(5,619)	
Total cash that posted to the GM stock fund less the check issued	363,723	355,429	348,279	346,246	
Maximum Differential	\$ (185,998)	\$ (168,746)	\$ (116,508)	\$ (59,246)	
Minimum Differential	\$ 33,188	\$ -	\$ 57,401	\$ 156,795	
Differential Today	\$ (108,551)	\$ (90,757)	\$ (17,054)	\$ 67,334	
2003 GM dividends in the Delphi PSP					
Ex-Dividend Date	2/12/2003	5/14/2003	8/13/2003	11/10/2003	
Number of Shares Outstanding on Ex-Dividend Date	290,451.81	287,236.56	286,015.17	281,802.39	
Date the dividend paid	3/10/2003	6/10/2003	9/10/2003	12/10/2003	
Total cash amount of the GM dividend	348,660	346,171	345,389	338,649	
Dividend/Share	1.20	1.21	1.21	1.20	
Total amount sent to participant for the GM dividend (check issued)	(5,344)	(5,293)	(5,848)	(5,734)	
Total cash that posted to the GM stock fund less the check issued	343,316	340,878	339,541	332,915	
Maximum Differential	\$ (7,525)	\$ (6,088)	\$ (3,787)	\$ (29,133)	
Minimum Differential	\$ 244,653	\$ 152,313	\$ 98,252	\$ 36,622	
Differential Today	\$ 142,414	\$ 68,383	\$ 25,531	\$ (22,804)	
Total Differential Today	\$			(1,029,943)	
Total Impairment Today (Isolated Events)	\$			(1,333,605)	